

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

**November 4, 2014**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Rayonier Advanced Materials, Inc.**

**File No. 1-36285 - CF#31676**

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Rayonier Advanced Materials Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information that it excluded from exhibits to a Form 8-K filed on October 21, 2014.

Based on representations by Rayonier Advanced Materials, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 10.1                      through                      December 31, 2015

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields  
Secretary